

## COUNTY OF YORK

### MEMORANDUM

**DATE:** January 13, 2000 (BOS Mtg. 02/02/00)

**TO:** York County Board of Supervisors

**FROM:** Daniel M. Stuck, County Administrator *DM*

**SUBJECT:** Refund of Taxes Erroneously Assessed

Section 58.1-3980 of the Code of Virginia provides that any taxpayer may apply to the appropriate assessing officer for refund of taxes paid as a result of an erroneous assessment. The application must be made within three years from the last day of the tax year for which the assessment was made. Therefore, an applicant may seek recovery of taxes for the current year and for the three prior tax years. If a penalty or interest has been paid by the taxpayer, that may be recovered also. The consent of the County Attorney to the refund must be obtained as required by Code § 58.1-3981. As you know, any such refund in excess of \$2,500 must be approved by the Board.

Attached is correspondence from the Commissioner of Revenue, indicating the filing of applications for refund of taxes for the tax years 1996 through 1999. Virginia Metronet, Inc. erroneously paid the County real estate taxes for property that had also been taxed by the State Corporation Commission as property of a public service corporation. The Commissioner of Revenue has informed me that the real estate in question consists of a communications tower site, which should not have been taxed locally. However, the real estate was listed under a different name than that shown for the public service corporation account, and double tax billing resulted.

Please note the certification by the Treasurer as to payment of the taxes for which refund is sought and the consent by the County Attorney for the refund or the partial refund permitted by law. Code § 58.1-3981 requires that the Board direct the Treasurer to make the refund after these prerequisites are satisfied. Proposed Resolution R00-5 directs the Treasurer to make the refund.

Barnett/3440:swb